



**I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION**

*Please indicate the state / jurisdiction / U.S. territory for which you are reporting:*

**State / Jurisdiction / U.S. Territory:** State of Michigan

**II. TAX EXEMPTION LISTINGS**

*Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.*

*Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.  
Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.*

Individual State Tax Exemption Listing (Please place an "X" in the box are exempt from taxes)		Additional Information (Description, pertinent statutes, regulations, etc.)
<b>Sales Tax</b>	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Purchase: Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Fleet: Centrally Billed Accounts (CBAs)	MCL 205.54h
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	N/A
<b>Lodging Tax</b>	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	Michigan imposes 6% Use Tax on accommodations
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	N/A
<b>Hotel Occupancy Tax</b>	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	<p>The State Convention Facility Development (CFD) Act, PA 106 of 1985, levies a CFD tax on room charges by certified convention hotels and motels. Currently, convention hotels and motels located in Wayne, Oakland and Macomb Counties are subject to the CFD tax. This tax applies to accommodations rented for less than 30 consecutive days. The CFD is based on the total transient room charges. In the Act, [Sec. 3 (g) MCL 207.623] a transient guest is defined to mean a natural person staying less than 30 consecutive days.</p> <p>Therefore, the rental of accommodations to the same individual for a consecutive period of 30 days or more is exempt from the CFD tax regardless of the method of payment. Rental to a company where different individuals occupy the room for a total of 30 or more consecutive days, but where no single individual occupies the room for 30 or more consecutive days, remains subject to the CFD tax regardless of the method of payment.</p>
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	N/A
<b>Public Accommodation Tax</b>	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	N/A
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	N/A
<b>Tourism Tax</b>	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	One or more of the following may apply in addition to sales/use: Convention Facility Tax (1.5-6%), Stadia or Convention Facility Development Tax (1-2%), Convention & Tourism Marketing Tax (2%), Regional Tourism Marketing Tax (up to 1%), or Community Convention or Tourism Marketing Tax (up to 4%)
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	N/A
<b>Fleet Tax</b>	<input checked="" type="checkbox"/> Gasoline <input checked="" type="checkbox"/> Diesel Fuel <input type="checkbox"/> Alternative Fuel	Sales of gasoline or diesel fuel for use in a motor vehicle owned and operated or leased and operated by a governmental entity are not subject to the Michigan Motor Fuel or Diesel Fuel tax. [MCL 207.1034].
	<input type="checkbox"/> Maintenance	N/A
<b>Other Tax</b>	<input checked="" type="checkbox"/> Other: please specify <u>Use Tax</u> <input checked="" type="checkbox"/> CBA <input type="checkbox"/> IBA	MCL 205.94 (g)

### III. TAX EXEMPTION FORMS

*As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.*

	Tax Exempt Documentation	Website Address or Hyperlink:
1		
2		
3		

### IV. TAX RECOVERY PROCEDURES

*Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.*

Tax Recovery Procedures:
To obtain a refund of Michigan tax, a certificate of exemption (form 3372), a request for a refund of tax paid in error, and copies of all documentation pertaining to the refund request must be presented to the vendor.

### V. CONTACT INFORMATION

*Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.*

Last Name, First Name:	Oberg, Kathy
Name of Agency:	Michigan Department of Treasury
Office Address (Line 1):	Technical Services Division
Office Address (Line 2):	P.O. Box 30698
City, State Zip:	Lansing, MI 48909-8198
Phone Number:	517-636-4230
Fax Number:	517-636-4254
Email Address:	treasSUW2@michigan.gov
Web Address:	

**Thank you for your assistance in this important matter!**